

A Confederation of the Salish,  
Pend d' Oreilles  
and Kootenai Tribes

THE CONFEDERATED SALISH AND KOOTENAI TRIBES  
OF THE FLATHEAD NATION

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A People of Vision

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April 6, 2011  
House Taxation Committee

Dear Honorable Committee Chairman Mark Blasdel and Honorable Vice Chairman's  
Mike Miller and Dick Barrett:

**RE: Senate Bill 412 - Fee to Trust Tax Exemption – Temporary tax  
exemption for Tribes while putting fee land into trust status**

The Confederated Salish and Kootenai Tribes (CSKT) have a goal of re-acquiring on-reservation lands lost during the opening of the reservation through homesteading and forced fee patents.

The CSKT Tribal Council have acted on the goal annually by budgeting hard Tribal revenues and by participating in the some of the same conservation (land acquisition) programs the State of Montana has - namely the Bonneville Power Administration (BPA).

When the Tribes re-acquire land, it is acquired in fee status. We then have the very expensive process of putting the fee land into trust status (federal acquisition).

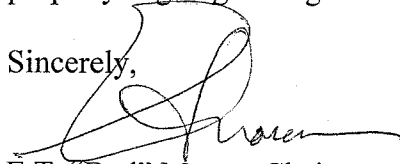
Today, the Tribal government is obligated to pay the property taxes and to also pay for the associated costs with the federal acquisition process of putting the property into trust status.

Not all Tribal fee property can be put into trust for the following reasons: (1) if there is a mortgage; (2) if there is an environmental issue like a buried fuel tank; (3) if there is a shared use agreement that binds parties to shared costs in the future - i.e. mainline expenses; (4) no clear and recorded easement; and (5) a survey issue.

The benefits of SB 412 to the CSKT is that the fee to trust bill provides for a temporary tax exemption for a five year period while the expensive and time consuming fee to trust process is being done.

Please approve SB 412 to allow the Tribes a time limited tax exemption while property is going through the fee to trust process. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'E.T. Moran', written over a horizontal line.

E.T. "Bud" Moran, Chairman  
Tribal Council

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